

# OFFICE OF THE FINANCIAL AND PROGRAM AUDITOR

Administration

## *Agency Position Summary*

2 Exempt Positions / 2.0 Exempt Staff Years

### ***Position Detail Information***

#### **ADMINISTRATION**

1 Auditor, E  
1 Management Analyst II, E  
2 Positions  
2.0 Staff Years

E Denotes Exempt Positions

# FINANCIAL AND PROGRAM AUDITOR

## Agency Mission

Working under the guidance and direction of the Audit Committee, the Financial and Program Auditor provides an independent means for determining the manner in which policies, programs, and resources authorized by the Board of Supervisors are being deployed by management and are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.

Agency Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	2/ 2	2/ 2	2/ 2	2/ 2	2/ 2
Expenditures:					
Personnel Services	\$150,075	\$162,007	\$162,007	\$167,226	\$168,899
Operating Expenses	3,999	7,952	10,352	10,515	10,311
Capital Equipment	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$154,074</b>	<b>\$169,959</b>	<b>\$172,359</b>	<b>\$177,741</b>	<b>\$179,210</b>

## Board of Supervisors' Adjustments

*The following funding adjustments reflect all changes to the FY 2002 Advertised Budget Plan, as approved by the Board of Supervisors on April 30, 2001:*

- The 1.0 percent cost-of-living adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$1,673 to the Office of the Financial and Program Auditor.
- A net decrease of \$204 as part of the \$15.8 million Reductions to County Agencies and Funds approved by the Board of Supervisors. This reduction is a decrease of \$204 in professional development training. The net reduction results in a decrease of \$204 in Operating Expenses.

*The following funding adjustments reflect all approved changes to the FY 2001 Revised Budget Plan from January 1, 2001 through April 23, 2001. Included are all adjustments made as part of the FY 2001 Third Quarter Review:*

- The Board of Supervisors made no adjustments to this agency.

## County Executive Proposed FY 2002 Advertised Budget Plan

## Purpose

This two-member agency, comprised of the Director and a Management Analyst II, plans, designs, and conducts audits, surveys, evaluations, and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board of Supervisors. The Financial and Program Auditor works apart from the Office of Internal Audit that focuses on day-to-day administration of the County as requested by the County Executive. In addition, the Financial and Program Auditor operates the Fairfax County Government Audit Hotline, which was established by the Board of Supervisors to obtain citizen comments and suggestions for improving County programs and services.

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## Key Accomplishments

- ◆ During FY 2000, the Financial and Program Auditor issued four audit reports which were provided to the Board of Supervisors and resulted in the implementation of recommendations that achieved cost savings of \$923,500.
- ◆ Assisted the Commonwealth's Attorney's Office with gaining access to more than \$20,000 in funds passed through the County from the State which were generated by the sale of seized assets.

## FY 2002 Initiatives

- ◆ Perform a minimum of four special studies, projects, and audits of agencies, policies, and programs under the guidance and direction of the Audit Committee.

## Performance Measurement Results

- ◆ As noted above, this agency performs audits to identify and implement cost-saving recommendations. For the next fiscal year, the Financial and Program Auditor has identified a target of at least 90 percent acceptance of audit recommendations by County agencies which result in savings equal to or in excess of twice the agency's annual operating budget of \$179,210. Based on past years' experience, this target is achievable.

## Funding Adjustments

*The following funding adjustments from the FY2001 Revised Budget Plan are necessary to support the FY 2002 program:*

- ◆ An increase of \$5,219 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ◆ An increase of \$163 in Operating Expenses due to increases for various operating expenses.

*The following funding adjustments reflect all approved changes to the FY2001 Revised Budget Plan since passage of the FY2001 Adopted Budget Plan. Included are all adjustments made as part of the FY 2000 Carryover Review and all other approved changes through December 31, 2000:*

- ◆ As part of the FY 2000 Carryover Review, an increase of \$2,400 was due to encumbered carryover.

## Objectives

- ◆ To review County agency operations to identify opportunities for savings and/or more efficient and effective operations, and achieve agreement with agency directors on implementing at least 90 percent of recommended improvements.

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## Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
<b>Output:</b>					
Audit reports issued to the BOS	NA	5	4 / 4	4	4
<b>Efficiency:</b>					
Savings achieved as a percent of the agency's budget <sup>1</sup>	NA	1,200%	500% / 474%	200%	200%
<b>Service Quality:</b>					
Percent of audit reports completed on time	NA	100%	100% / 100%	100%	100%
<b>Outcome:</b>					
Percent of recommended improvements in operations accepted and implemented by County agencies	NA	100%	90% / 100%	90%	90%

<sup>1</sup> Savings achieved will vary based on the type of audits undertaken and conditions found. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors.